

**BERKELEY COUNTY, SOUTH CAROLINA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**as of April 30, 2010 and 2009**

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	<b>Current Annual Budget</b>	<b>Actual 4/30/2010</b>	<b>Percent collected or spent</b>	<b>Actual 4/30/2009</b>	<b>Increase (decrease) from prior fiscal year</b>	<b>Percent Increase (decrease) from prior fiscal year</b>
<b>Revenues</b>						
Property taxes	\$ 29,888,162	\$ 28,358,060	94.88%	\$ 26,188,511	\$ 2,169,549	8.28%
Fee in lieu of taxes	4,770,300	4,304,441	90.23%	4,033,040	271,401	6.73%
Licenses, fees and permits	1,404,100	1,493,638	106.38%	995,794	497,844	49.99%
Fines, forfeitures and fees	6,843,988	6,118,430	89.40%	5,603,288	515,142	9.19%
Interest income	37,500	31,554	84.14%	1,865	29,689	1591.90%
Intergovernmental - federal	196,400	160,273	81.61%	157,692	2,581	1.64%
Intergovernmental - state and local	7,463,848	3,250,148	43.55%	6,137,206	(2,887,058)	-47.04%
Miscellaneous	447,100	632,235	141.41%	669,694	(37,459)	-5.59%
Carryover from prior years - general fund	-	-	0.00%	-	-	0.00%
Carryover from prior years - elected officials	980,518	-	0.00%	-	-	0.00%
BCWS reimbursement for shared Supervisor Office	132,800	84,350	63.52%	71,000	13,350	18.80%
BCWS reimbursement for shared Human Resources	71,800	69,100	96.24%	35,900	33,200	92.48%
<b>Total revenues</b>	<b>52,236,516</b>	<b>44,502,229</b>	<b>85.19%</b>	<b>43,893,990</b>	<b>608,239</b>	<b>1.39%</b>
<b>Expenditures</b>						
General government						
Legislative						
County Council						
Personnel	410,979	313,036	76.17%	325,050	(12,014)	-3.70%
Operating	60,822	32,044	52.68%	44,033	(11,989)	-27.23%
Debt Service	1,156	1,156	100.00%	1,321	(165)	-12.49%
County Delegation						
Operating	27,043	27,043	100.00%	27,043	-	0.00%
Judicial						
Probate						
Personnel	433,361	320,164	73.88%	363,539	(43,375)	-11.93%
Operating	32,300	27,312	84.56%	26,732	580	2.17%
Debt	719	719	100.00%	715	4	0.56%
Master-in-Equity						
Personnel	226,923	180,045	79.34%	179,410	635	0.35%
Operating	7,785	3,897	50.06%	4,679	(782)	-16.71%
Debt Service	-	-	0.00%	-	-	0.00%

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Judicial (continued)						
Solicitor						
Personnel	1,360,255	984,547	72.38%	997,671	(13,124)	-1.32%
Operating	84,172	65,864	78.25%	54,813	11,051	20.16%
Debt Service	5,745	5,745	100.00%	8,110	(2,365)	-29.16%
Capital Outlay	-	-	0.00%	-	-	0.00%
Magistrates						
Personnel	1,465,074	1,280,880	87.43%	1,274,583	6,297	0.49%
Operating	137,850	99,746	72.36%	115,523	(15,777)	-13.66%
Debt Service	931	931	100.00%	954	(23)	-2.41%
Public Defender						
Operating	236,268	196,890	83.33%	196,890	-	0.00%
Executive						
County Supervisor						
Personnel	357,185	283,125	79.27%	280,014	3,111	1.11%
Operating	32,014	15,294	47.77%	23,976	(8,682)	-36.21%
Debt Service	8,303	8,303	100.00%	8,302	1	0.01%
Capital Outlay	-	-	0.00%	-	-	0.00%
Elections						
Registration & Elections						
Personnel	294,497	183,776	62.40%	252,016	(68,240)	-27.08%
Operating	100,682	78,033	77.50%	77,074	959	1.24%
Debt Service	6,684	6,684	100.00%	6,513	171	2.63%
Board of Voter Registration						
Operating	15,480	10,094	65.21%	10,388	(294)	-2.83%
Financial & Administration						
Human Resources						
Personnel	705,594	540,183	76.56%	470,748	69,435	14.75%
Operating	118,460	64,224	54.22%	64,042	182	0.28%
Debt Service	3,424	3,424	100.00%	4,457	(1,033)	-23.18%
Legal						
Personnel	239,029	193,717	81.04%	148,855	44,862	30.14%
Operating	34,070	22,995	67.49%	33,719	(10,724)	-31.80%

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Financial & Administration (continued)						
Finance						
Personnel	484,094	378,865	78.26%	414,051	(35,186)	-8.50%
Operating	181,405	124,240	68.49%	147,112	(22,872)	-15.55%
Debt Service	491	491	100.00%	1,423	(932)	-65.50%
Real Property Services						
Personnel	851,345	604,219	70.97%	685,224	(81,005)	-11.82%
Operating	108,125	82,053	75.89%	38,523	43,530	113.00%
Debt Service	5,269	5,269	100.00%	5,163	106	2.05%
Tax Collector						
Personnel	336,774	228,418	67.83%	262,813	(34,395)	-13.09%
Operating	148,230	61,075	41.20%	56,717	4,358	7.68%
Debt Service	3,346	3,346	100.00%	3,989	(643)	-16.12%
Planning and Zoning						
Personnel	300,512	234,126	77.91%	250,288	(16,162)	-6.46%
Operating	111,400	87,658	78.69%	58,836	28,822	48.99%
Capital Outlay	-	-	0.00%	15,308	(15,308)	-100.00%
Debt Service	4,781	4,781	100.00%	5,104	(323)	-6.33%
Procurement						
Personnel	280,689	220,709	78.63%	220,831	(122)	-0.06%
Operating	14,955	8,142	54.44%	14,865	(6,723)	-45.23%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	21,287	21,287	100.00%	21,576	(289)	-1.34%
Administrative Services						
Personnel	391,726	301,823	77.05%	353,205	(51,382)	-14.55%
Operating	86,022	48,035	55.84%	70,132	(22,097)	-31.51%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	31,333	31,333	100.00%	35,489	(4,156)	-11.71%
Information Technology						
Personnel	1,340,447	1,037,021	77.36%	1,006,786	30,235	3.00%
Operating	306,640	234,081	76.34%	238,209	(4,128)	-1.73%
Capital Outlay	-	-	0.00%	84,870	(84,870)	-100.00%
Debt Service	52,470	52,469	100.00%	-	52,469	0.00%

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Financial & Administration (continued)						
Building & Code Enforcement						
Personnel	1,038,266	794,897	76.56%	766,716	28,181	3.68%
Operating	388,425	333,207	85.78%	324,580	8,627	2.66%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	40,993	40,993	100.00%	49,072	(8,079)	0.00%
Permitting						
Personnel	312,444	244,485	78.25%	260,180	(15,695)	-6.03%
Operating	14,193	9,971	70.25%	10,226	(255)	-2.49%
Debt Service	634	634	100.00%	2,615	(1,981)	-75.76%
Board of Assessment						
Personnel	14,261	10,304	72.25%	10,152	152	1.50%
Operating	-	770	0.00%	770	-	0.00%
Risk Management						
Personnel	-	-	0.00%	88,697	(88,697)	-100.00%
Operating	-	-	0.00%	27,239	(27,239)	-100.00%
Debt Service	-	-	0.00%	579	(579)	-100.00%
Non Departmental Expenses						
Operating	70,500	24,996	35.46%	-	24,996	0.00%
Print Shop						
Operating	-	(5,728)	0.00%	(10,655)	4,927	-46.24%
Debt Service	2,984	2,983	99.97%	2,983	-	0.00%
Capital Outlay	-	-	0.00%	-	-	0.00%
Public Buildings						
Personnel	1,628,169	1,289,556	79.20%	1,335,921	(46,365)	-3.47%
Operating	928,656	833,273	89.73%	863,579	(30,306)	-3.51%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	67,130	67,129	100.00%	71,960	(4,831)	-6.71%
HR Services						
Personnel	309,780	448,456	144.77%	504,215	(55,759)	-11.06%
Operating	5,220	3,657	70.06%	6,969	(3,312)	-47.52%
Capital Outlay	-	-	0.00%	-	-	0.00%
Lease Purchase						
Operating	-	147,096	0.00%	41,012	106,084	258.67%
Capital Outlay	-	-	0.00%	1,531,110	(1,531,110)	-100.00%
Total general government	<u>16,289,801</u>	<u>12,965,991</u>	79.60%	<u>14,879,604</u>	<u>(1,913,613)</u>	-12.86%

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Public safety						
Crime stoppers	2,850	2,850	100.00%	3,000	(150)	-5.00%
Fire						
Operating	272,267	253,491	93.10%	260,350	(6,859)	-2.63%
Communications						
Personnel	1,099,174	894,077	81.34%	877,589	16,488	1.88%
Operating	18,920	11,025	58.27%	15,106	(4,081)	-27.02%
Debt Service	656	656	100.00%	1,202	(546)	-45.42%
Emergency medical services						
Personnel	4,015,482	3,226,584	80.35%	3,120,179	106,405	3.41%
Operating	1,088,900	809,761	74.37%	887,975	(78,214)	-8.81%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	267,995	267,997	100.00%	347,473	(79,476)	-22.87%
Total public safety	<u>6,766,244</u>	<u>5,466,441</u>	80.79%	<u>5,512,874</u>	<u>(46,433)</u>	-0.84%
Airport, highways and streets						
Airport						
Personnel	104,009	88,467	85.06%	83,681	4,786	5.72%
Operating	272,865	207,090	75.89%	188,491	18,599	9.87%
Debt Service	20,340	20,340	100.00%	85,085	(64,745)	-76.09%
Roads and Bridges						
Personnel	2,972,541	2,292,071	77.11%	2,389,944	(97,873)	-4.10%
Operating	1,333,480	842,576	63.19%	941,721	(99,145)	-10.53%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	433,367	433,367	100.00%	531,753	(98,386)	-18.50%
Maintenance Garage						
Personnel	656,126	491,538	74.92%	489,048	2,490	0.51%
Operating (includes work billed to other depts.)	(78,300)	(49,150)	62.77%	(45,425)	(3,725)	8.20%
Capital Outlay	-	665	0.00%	665	-	0.00%
Debt Service	9,416	9,416	100.00%	18,781	(9,365)	-49.86%

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Airport, highways and streets (continued)						
Engineering						
Personnel	751,595	585,921	77.96%	583,390	2,531	0.43%
Operating	27,080	25,503	94.18%	31,893	(6,390)	-20.04%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	32,871	32,871	100.00%	41,608	(8,737)	-21.00%
Motorpool						
Operating	1,390	4,994	359.28%	2,044	2,950	144.32%
Debt Service	6,015	6,015	100.00%	6,016	(1)	-0.02%
Total airport, highways and streets	<u>6,542,795</u>	<u>4,991,684</u>	76.29%	<u>5,348,695</u>	<u>(357,011)</u>	-6.67%
Culture and recreation						
Berkeley Museum	<u>47,500</u>	<u>35,625</u>	75.00%	<u>50,000</u>	<u>(14,375)</u>	-28.75%
Total culture and recreation	<u>47,500</u>	<u>35,625</u>	75.00%	<u>50,000</u>	<u>(14,375)</u>	-28.75%
Health and welfare						
Health State	112,670	111,014	98.53%	88,290	22,724	25.74%
Mosquito Abatement						
Personnel	305,299	214,487	70.25%	238,151	(23,664)	-9.94%
Operating	260,615	217,399	83.42%	143,181	74,218	51.84%
Capital Outlay	-	-	0.00%	-	-	0.00%
Debt Service	26,019	26,019	100.00%	30,245	(4,226)	-13.97%
Veterans Services						
Personnel	145,843	114,384	78.43%	115,285	(901)	-0.78%
Operating	12,270	9,132	74.43%	8,061	1,071	13.29%
Debt Service	210	210	100.00%	318	(108)	-33.96%
Social Services						
Operating	168,038	136,501	81.23%	137,543	(1,042)	-0.76%
Mental Health						
Operating	40,000	30,000	75.00%	30,000	-	0.00%
Berkeley Citizens						
Operating	28,500	28,500	100.00%	15,000	13,500	90.00%

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Health and welfare (continued)						
Farm & Land						
Operating	10,075	9,600	95.29%	10,750	(1,150)	-10.70%
Medically Indigent						
Operating	422,845	422,845	100.00%	417,778	5,067	1.21%
Senior Citizens						
Operating	158,000	143,201	90.63%	136,958	6,243	4.56%
Berkeley County Rescue Squad						
Operating	<u>28,500</u>	<u>26,125</u>	91.67%	<u>27,500</u>	<u>(1,375)</u>	-5.00%
Total health and welfare	<u>1,718,884</u>	<u>1,489,417</u>	86.65%	<u>1,399,060</u>	<u>90,357</u>	6.46%
Community development						
Santee Cooper Country	4,750	4,750	100.00%	5,000	(250)	-5.00%
Regional Development Alliance	299,250	224,438	75.00%	224,438	-	0.00%
BCD Council of Governments	<u>135,518</u>	<u>101,639</u>	75.00%	<u>101,639</u>	-	0.00%
Total community development	<u>439,518</u>	<u>330,827</u>	75.27%	<u>331,077</u>	<u>(250)</u>	-0.08%
 <b>Total expenditures</b>	 <u>31,804,742</u>	 <u>25,279,985</u>	 79.48%	 <u>27,521,310</u>	 <u>(2,241,325)</u>	 -8.14%
 <b>Excess (deficiency) of revenues over expenditures</b>	 20,431,774	 19,222,244	 94.08%	 16,372,680	 2,849,564	 17.40%

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<b>Other financing sources (uses) (continued)</b>						
Reserve for contingency	(200,000)	-	0.00%	-	-	0.00%
Proceeds from capital lease	-	551,856	0.00%	1,572,965	(1,021,109)	-64.92%
Transfer from Economic Development	404,364	273,926	67.74%	224,437	49,489	22.05%
Transfer from National Forest Funds	440,723	489,271	111.02%	461,853	27,418	0.00%
Transfer from State Accommodations	26,750	25,248	94.39%	26,190	(942)	-3.60%
Transfer from County Accommodations	73,000	33,881	46.41%	60,685	(26,804)	-44.17%
Transfer from Capital Improvement Fund	1,250,000	-	0.00%	-	-	0.00%
Transfer to Emergency Preparedness	(256,807)	(204,570)	79.66%	(170,372)	(34,198)	20.07%
Transfer to Stormwater	(63,200)	(29,968)	47.42%	(30,595)	627	-2.05%
Transfer to Library	(2,594,514)	(1,993,193)	76.82%	(2,109,170)	115,977	-5.50%
Transfer to GIS	(286,061)	(229,515)	80.23%	(220,427)	(9,088)	4.12%
Transfer to Cypress Gardens	(434,380)	(391,200)	90.06%	(367,354)	(23,846)	6.49%
<b>Total other financing sources (uses)</b>	<u>(1,640,125)</u>	<u>(1,474,264)</u>	89.89%	<u>(551,788)</u>	<u>(922,476)</u>	
<b>Elected Officials with 2009-2010 funding agreement</b>						
Clerk of Court	1,585,416	1,265,153	79.80%	1,302,720	(37,567)	-2.88%
Treasurer	655,109	535,552	81.75%	559,233	(23,681)	-4.23%
Auditor	674,053	542,980	80.55%	546,099	(3,119)	-0.57%
Register of Deeds	810,996	550,231	67.85%	544,078	6,153	1.13%
Sheriff	10,694,148	9,218,280	86.20%	8,610,700	607,580	7.06%
Detention Center	3,000,100	2,380,274	79.34%	2,387,734	(7,460)	-0.31%
Coroner	391,309	300,460	76.78%	298,280	2,180	0.73%
Sheriff - Lease Purchase	-	406,155	0.00%	-	406,155	0.00%
Prior year savings	980,518	13,076	1.33%	207,579	(194,503)	-93.70%
<b>Total for elected officials</b>	<u>18,791,649</u>	<u>15,212,161</u>	80.95%	<u>14,456,423</u>	<u>755,738</u>	5.23%
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 2,535,819</b>		<b>\$ 1,364,469</b>	<b>\$ 1,171,350</b>	

**Explanation for the material difference between FY 10 and FY 09 in personnel**

Human Resources - In FY10, HR absorbed 2 former risk management employees, budgeted was adjusted accordingly. anagement to HR in FY 10

Legal - Assistant attorney in joined the legal departmen in January 2009.

Real Property Services - Vacant position

Tax Collector - Vacant position

Planning and Zoning - Vacant position during

Adminstrative Services - Vacant Director position



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Building & Code Enforcement - Added fire marshall position in Fall 2009						
Permitting - less an employee						
Public Buildings - vacant position						
HR Services - temporary employees for EMS and Communications were transferred to each dept. in FY 10						
Communications - temporary employees were in HR Services for FY 09						
EMS - temporary employees were in HR Services for FY 09						
Roads & Bridges - vacant positions						
Mosquito Abatement - less in temporary & overtime in FY 10						